IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

TAX APPEAL No.70 of 2004

For Approval and Signature:

HON'BLE MR.JUSTICE D.A.MEHTA Sd/-
and
HON'BLE MS.JUSTICE H.N.DEVANI Sd/-

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

NIRMAN TEXTILE MILLS PVT. LTD.

Versus

A.C.I.T.

Appearance:

1. TAX APPEAL No. 70 of 2004

MRS SWATI SOPARKAR for Appellant No. 1

MR MR BHATT for Respondent No. 1

CORAM : HON'BLE MR.JUSTICE D.A.MEHTA
and
HON'BLE MS.JUSTICE H.N.DEVANI

Date of decision: 10/01/2005

ORAL JUDGEMENT

(Per : HON'BLE MR.JUSTICE D.A.MEHTA)

Leave to amend.

2. In this appeal the appellant has challenged the addition of Rs.34,902/- arising from I.T.A. No.2580/Ahd/1996 for Assessment Year 1991-92.

3. Heard Mr.S.N.Soparkar, learned Senior Advocate for the appellant, and Mr.M.R.Bhatt, learned Senior Standing Counsel for the respondent - Revenue.

4. The Tribunal has upheld the findings of fact recorded by C.I.T. after appreciation of evidence on record. In the circumstances, no question of law, much less a substantial question law, can be said to arise out of the impugned order of the Tribunal which requires determination at the hands of this Court.

5. In the result, the appeal is dismissed. There shall be no order as to costs.

Sd/- Sd/-

[D.A.MEHTA,J] [H.N.DEVANI,J]

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'Bhavesh'